

Program A: Administrative

Unless otherwise indicated, all objectives are to be accomplished during or by the end of FY 2003-2004. Objectives may be key or supporting level. The level of the objective appears after the objective number and before the objective text.

Performance indicators are made up of two parts: name and value. The indicator name describes what is being measured. The indicator value is the numeric value or level achieved within a given measurement period. For budgeting purposes, performance indicators are shown for the prior fiscal year, the current fiscal year, and alternative funding scenarios (continuation budget level and Executive Budget recommendation level) for the ensuing fiscal year of the budget document. Performance indicators may be key, supporting, or general performance information level. Key level is indicated by a "K" in the "Level" column of the standard performance indicator table. Supporting level is indicated by an "S" in the "Level" column of the standard performance indicator table. General Performance Information indicators appear in tables labeled as General Performance Information.

DEPARTMENT ID: 01 Executive Department
 AGENCY ID: 01-126 Board of Tax Appeals
 PROGRAM ID: Program A: Administrative

1. (KEY) To process all taxpayer claims, applications, and requests received within 30 days of receipt.

Strategic Link: This objective is necessary to accomplish Strategic Objectives: 1. File cases and conduct hearings as requested by parties during the fiscal years 2003 - 2007; and 2. Review requests and recommendations, and issue decisions and orders in unresolved cases in fiscal years 2003 - 2007.

Louisiana: Vision 2020 Link: Not Applicable

Children's Cabinet Link: Not Applicable

Other Link(s): Not Applicable

Explanatory Note: The essential product of the Board of Tax Appeals is conducting fair and impartial due process hearings, a service not easily quantified or qualified. The Board can count the number of petitions filed, hearings conducted, decisions rendered and recommendations reviewed, but impartiality and constitutional due process are not measurable. The Board offers an impartial setting to resolve disputes between the Department of Revenue and taxpayers. Internal and external factors that are beyond the control of the board and could significantly affect the Board's goals and objectives and the achievement of performance standards include:

1. The number and types of cases that the Board is likely to receive as a result of new tax laws and regulations to be enforced is not determinable in advance and could fluctuate greatly.
2. The board is not only responsible for petitions filed by taxpayers, but also responds to requests and recommendations made by the Department of Revenue. The Board does not generate its own input and cannot control the number and types of cases it receives. Taxpayers decide how many petitions are filed and the Board processes 100% of the cases. The Board cannot control the number of assessments or denials of refunds by the Department of Revenue or the number of taxpayers who choose to contest the decisions of the Department of Revenue by requesting a hearing. After a petition is filed, either party may withdraw the hearing request or settle the matter.
3. The Board is also impeded in developing objectives and performance indicators because of the lack of a tracking system to compile various data, track process components and time frames, and measure progress toward alternative objectives. Presently, all of the Board's information is gathered manually and is sometimes limited. A computerized central case docketing system and tracking system would show the status of any case, the Board's caseload, hearing schedules, etc., and would improve the Board's management capability and operational efficiency.

LaPAS PI CODE	L E V E L	PERFORMANCE INDICATOR NAME	PERFORMANCE INDICATOR VALUES					
			YEAREND PERFORMANCE STANDARD FY 2001-2002	ACTUAL YEAREND PERFORMANCE FY 2001-2002	PERFORMANCE STANDARD AS INITIALLY APPROPRIATED FY 2002-2003	EXISTING PERFORMANCE STANDARD FY 2002-2003	PERFORMANCE AT CONTINUATION BUDGET LEVEL FY 2003-2004	PERFORMANCE AT EXECUTIVE BUDGET LEVEL FY 2003-2004
238	K	Percentage of taxpayer claim, applications, and requests processed within 30 days	100%	100%	100%	100%	100%	100%
11799	K	Percentage of claims appealed to district court ¹	3.2%	1.4%	3.2%	3.2%	3.2%	3.2%

¹ This indicator is calculated by the dividing the number of cases appealed to district court by the number of cases set for Board hearing.

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GENERAL PERFORMANCE INFORMATION:						
LaPAS PI CODE	PERFORMANCE INDICATOR NAME	PERFORMANCE INDICATOR VALUES				
		PRIOR YEAR ACTUAL FY 1997-98	PRIOR YEAR ACTUAL FY 1998-99	PRIOR YEAR ACTUAL FY 1999-00	PRIOR YEAR ACTUAL FY 2000-01	PRIOR YEAR ACTUAL FY 2001-02
12505	Number of cases filed and docketed	181	210	179	250	133
12506	Number of cases filed and settled without docketing	227	292	297	375	292
12507	Number of claims appealed to district court	7	5	8	2	2